

INSTRUCTIONS

A retail sale is a sale of tangible personal property whether such sale is made by a licensed vendor or is between private parties. Unless exempt by statute, all retail sales are subject to the imposition of tax.

Small Home Businesses (qualifying for occasional isolated sales treatment): Collect state sales tax and if applicable, RTD, CD, FD, RTA, MHA, LID, MTS or PSI, and state-collected local sales tax on the gross selling price of the items sold. In the special districts column, check the district, or districts, for which the tax was collected. RTA (Rural Transit Authority) Sales Tax must be paid if the sales are made to businesses located within the boundaries of the Districts. The Districts are comprised of Roaring Fork RTA, Pikes Peak RTA, Baptist Road RTA, Gunnison Valley RTA, and South Platte Valley RTA. Please see www.TaxColorado.com Click on Tax Forms and refer to DR 1002 for boundaries of each RTA district plus the MHA, MTS, LID and PSI areas. You may deduct on line 2 the cost of any materials which you purchased and paid sales tax upon that you subsequently incorporated into items that you sold and are included in your gross sales on line 1. Place of sale is considered your residence (line 5). If this rate is not shown, see Colorado Sales/Use Tax Rates (DR 1002) to determine appropriate rate. A return with the remittance for tax collected for the calendar year must be filed on or before April 15 of the following year.

Motor Vehicle Dealer Plate Transactions: Remit RTD, CD, FD, City, County, LID, MTS, RTA, MHA or PSI taxes as applicable computed in order to obtain "Full Use Dealer Plates," or "Special License Plates" for dealer vehicles used in a special event.

Purchase of a Business: Sales tax must be remitted by the purchaser on the price paid for tangible personal property, other than inventory, acquired with the purchase of a business.

Due Date: Sales Tax is due 20 days after the close of the accounting period (or month if accounting period is a calendar month) if the purchaser has a Colorado sales tax license.

Sales Tax is due by the 20th day of the month following the purchase date if the purchaser does not have a Colorado sales tax license.

Isolated Sale: Collect RTD, CD, FD, RTA, MHA, LID, MTS or PSI as applicable on the gross selling price of item sold. Return with the remittance must be filed with the Department of Revenue on or before the 20th day of the month following the sale.

Rounding: All entries of state and local taxes on this sales tax return must be rounded to the nearest dollar. Round amounts under 50 cents down to 0 cents, increase amounts from 50 to 99 cents to the next dollar. Books, records and statements or invoices to buyers must reflect actual tax amounts and only the totals appearing on this tax return are rounded. You will still collect and keep track of exact amounts of sales tax. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents.

Penalty: A 10% penalty is due on any net tax liability that is not paid by the applicable due date. Failure to file a required return will result in the assessment of a penalty of 10% plus 1/2% for each additional month that elapses after the applicable due date, not to exceed 18%, until such time as the tax is paid.

Interest: Current interest rates are available on the department's Web site at www.TaxColorado.com

How to file an Amended Return: If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

Any questions regarding the preparation of your return may be directed in writing to Department of Revenue, Denver, CO 80261-0013; or by telephone: (303) 238-SERV (7378).

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

MAIL TO AND MAKE CHECKS PAYABLE TO:

Colorado Department of Revenue
 Denver CO 80261-0013



**DETACH FORM
 ON THIS LINE**

Photocopy for your records.

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 0100 A (05/25/11) COLORADO DEPARTMENT OF REVENUE				RETAIL SALES TAX RETURN FOR OCCASIONAL SALES			
FOR USE BY HOME BUSINESSES, FOR ISOLATED SALES AND MOTOR VEHICLE DEALER PLATE TRANSACTIONS. (See back.)							
SIGNED UNDER PENALTY OF PERJURY IN THE SECOND DEGREE		Date	Phone ()	Signature			
Name of Business or Taxpayer			Check here if this is an Amended Return <input type="checkbox"/>			20-100	17
Address				S.S. No. 1			
				S.S. No. 2			
Due Date				1. Gross Sales		(1-4) 00	
Acct. No.		Period End Date		2. Total \$ amount of merchandise purchased on which tax was paid at the time of purchase		(2-4) 00	
3. Line 1 less line 2 (Enter this amount on line 4 in all applicable columns)						00	
4. Net Taxable Sales for each Tax		(4-1) 00		(4-2) 00		(4-3) 00	
5. Location of Sale		County Name		City Name		<input type="checkbox"/> RTD <input type="checkbox"/> CD <input type="checkbox"/> OMHA <input type="checkbox"/> FD <input type="checkbox"/> RTA <input type="checkbox"/> OPS	
6. Tax Rate		Indicate the appropriate tax rate for the location on line 5		County Sales Tax Rate		City Sales Tax Rate	
						Special Dist Sales Tax Rate	
						State Sales Tax Rate .029	
7. Sales Tax Due (tax rate x line 4)		(100) (11-1) 00		(11-2) 00		(11-3) 00	
8. Penalty (See instructions)		(200) (12-1) 00		(12-2) 00		(12-3) 00	
9. Interest % per Month		(300) (13-1) 00		(13-2) 00		(13-3) 00	
10. Total Each Tax (add lines 7, 8, & 9)				00		00	
11. Make check payable to Colorado Department of Revenue							
(do not write below this line)						AMOUNT OWED (355) \$.00	